IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39088 of 2025
and
W.M.P.Nos.43845 & 43847 of 2025

Sai Lakshmi Cotton Mills
Represented by its Proprietrix
Mrs. Mauli Pramit Shah
No.B-301, Raheja Enclave,
Race Course Road
Coimbatore – 641018. ... Petitioner

Vs.

The State Tax Officer / The Commercial Tax Officer
Trichy Road Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the respondent relating to the impugned order in Reference No. ZD3303231502900 dated 30.03.2023 in GSTIN 33ACSPS6101J1ZD for the F.Y.2022-23, and quash the same as illegal and violative of the principles of nature justice.

For Petitioner : Mr.K.Sankaranarayanan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 30.03.2023 passed under Section 62 of the respective GST enactments for the month of January 2023.

2. By the impugned order, the petitioner was assessed to tax for a sum of Rs.1,66,569.56 for the month of January 2023.

3. The learned counsel for the petitioner drew the Court's attention to FORM GSTR-3B filed on 17.05.2023 to substantiate that the petitioner has not only discharged its Central and State Tax liability via ITC, but has also cleared the integrated tax liability.

4. As per the impugned Order dated 30.03.2023, the petitioner is required to pay a sum of Rs.1,66,569.56 i.e. Rs.83,284.78 each towards CGST and SGST.

5. The copy of the FORM GSTR-3B dated 17.05.2023 indicates that the petitioner paid a sum of Rs.74,940/- each towards Central Tax and State Tax, along with a late fee of Rs.1,775/- each towards Central and State Tax. In addition, the petitioner claims to have paid a sum of Rs.3,18,510/- as Integrated tax (partly in cash) as detailed below:

Description	**Total tax payable**	**Tax paid through ITC**		**Tax paid in cash**
		Central tax	**State/UT tax**	
(A) Other than reverse charge				
Integrated tax	318510.00	85922.00	84729.00	147859.00
Central tax	74940.00	74940.00	-	0.00
State/UT tax	74940.00	-	74940.00	0.00

6. There is a slight variation between the tax liability as far as the CGST and SGST is concerned.

7. This matter would require a proper verification. Therefore, the case is remitted back to the respondent to re-examine the issue and to pass appropriate orders in accordance with law, within a period of 30 days from the date of receipt of a copy of this order.

8. Accordingly, this writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed.

19.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer / The Commercial Tax Officer
Trichy Road Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018.

C.SARAVANAN, J.

raja

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